

**Example = taxable income \$2,000 x 3% (.03) = \$60 subtract \$19 = \$41 tax**

**Montana  
Form ESW  
Rev. 8-97**

**Note:** You may use your 1997 tax liability from line 53 Form 2 or line 31 of Form 2S to estimate your 1998 tax. If you choose this method skip lines 1 through 8 and enter your 1997 tax liability on line 9 below.

1.	Enter total amount of Montana adjusted gross income expected in 1998.....		1.
2.	Enter estimated amount of		
	A. 1998 itemized deductions or standard deduction.*	2a.	
	B. Enter 1997 exemption amount, \$1,550 for each allowable exemption.	2b.	
	Total of 2a. and 2b.....		2.
3.	Calculated by subtracting line 2 from line 1. If <b>zero</b> or less, do not go any further. You are not subject to estimated tax, <b>Do not send in coupons.</b>		3.
4.	Tax. A. Figure tax on the amount on line 3 by using the tax table on back.	4a.	
	B. Lump Sum Distribution Tax (10% of Federal Lump Sum Distribution Tax)	4b.	
	Total of 4a. and 4b.....		4.
5.	Credits against tax. <b>Do not</b> include income tax withholding on this line.....		5.
6.	Subtract line 5 from line 4.....		6.
7.	Old Fund Liability Tax (\$ amount subject to OFLT X .002 = Tax) (There is no longer a \$25.00 minimum).....		7.
8.	Enter total of lines 6 and 7.....		8.
9.	A. Multiply line 8 by 90%	9a.	
	B. Enter 100% of the tax shown on your 1997 tax return (line 53 of the 1997 Form 2 or the total on line 31 of Form 2S) Enter the smaller of line 9a or 9b. <b>(If unable to compute through 9a enter the amount from line 9b.).....</b>	9b.	
			9.
10.	A. Calculate the amount of Montana Individual income tax to be withheld in 1998(examples include withholding on wages, pensions, annuities, etc.)	10a.	
	B. Amount of your 1997 overpayment applied to 1998 tax	10b.	
	C. Enter your calculated Homeowner or Renter Credit for 1998	10c.	
	Total of 10A, 10B, and 10C.....		10.
11.	Subtract line 10 from line 8. If less than \$500, stop here. You are not subject to estimated tax. If \$500 or more subtract line 10 from line 9 and enter that amount on line 11 and continue to line 12.....		11.

	(A) April 15, 1998	(B) June 15, 1998	(C) Sept. 15, 1998	(D) Jan. 15, 1999
12.				
13.				
14.				

*\*20% of line 1, but not more than \$2,910 if single, \$5,820 if filing joint, or \$5,820 for head of household.*

# Montana Individual Income Tax Payment Coupon

**Please use this coupon to ensure proper credit of your payment**

**6. Year Ending Date**

199

**7. Social Security Number**

**DEPARTMENT OF REVENUE  
PO BOX 6309  
HELENA MT 59604-6309**

### 8. Amount Paid

\_\_\_\_\_ cents

5. ☐ Amended Tax Payment

## INSTRUCTIONS-Form ESW

Complete the entire form to ensure your 1998 estimated tax is as accurate as possible to avoid penalties. When estimating your 1998 deductions, it may help to use your 1997 figures if you don't anticipate major changes in 1998.

**Line 1.** Enter your calculated 1998 Montana adjusted gross income. Montana adjusted gross income is your 1998 Federal adjusted gross income plus or minus any Montana adjustments of income.

**Line 2-4.** Self explanatory.

**Line 5.** Enter your calculated 1998 credits against tax. Examples are credit for Elderly Care, College Contribution Credit, and tax paid to other states.

**Line 7.** Old Fund Liability Tax (OFLT). Multiply qualifying income times .002. There is no longer a \$25.00 minimum.

**Line 10.**

a) Use your 1998 payroll receipts received to date to estimate your total 1998 withholding.

b) Enter any 1997 overpayment carried to 1998 that was not refunded to you.

c) If you qualify for the Elderly Homeowner/Renter Credit (2EC), enter the anticipated amount of credit. If this credit was claimed in 1997, you may want to use the same figures if no major changes in 1998 income are expected.

**Line 11.** Subtract 1998 withholding and credits on line 10 from your 1998 tax liability on line 9. If less than \$500, you are not required to make estimated tax payments. If \$500 or more, subtract line 10 from line 9 to determine the total amount you must pay. Enter this amount on line 11 and complete the remainder of the worksheet.

**Lines 12, 13 & 14.** Calculate your payments for each installment. If your tax situation changes, each succeeding installment must be proportionally changed so that the balance of the estimated payment requirement is paid in equal installments over the remaining period.

**Note: If the installment due date falls on a holiday, payment is due on the next working day.**

**Mail to:**  
**Income Tax Division**  
**Department of Revenue**  
**PO Box 6308**  
**Helena, MT 59604-6308**

**Please use this coupon to ensure proper credit of your payment**

199 ☐

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**cents**

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5. ☐ Amended Tax Payment

**Please use this coupon to ensure proper credit of your payment**

199 ☐

□ □ □ □ □ □ □ □ □

\_\_\_\_\_ cents

5. ☐ Amended Tax Payment

**Please use this coupon to ensure proper credit of your payment**

199 ☐

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cents

5. ☐ Amended Tax Payment